

Exhibit F



September 26, 2023

Florence A. Murray, Esq.
Murray & Murray Co., LPA
111 East Shoreline Drive
Sandusky, OH 44870-2517

**Re: Michael Lately, et al. v. Silacal, Inc., et al.,
United States District Court for the Northern District of Ohio, Western Division
Case Number 3:22-cv-01134**

Dear Attorney Murray:

You have asked for my preliminary opinion as to the Present Value Loss of Earning Capacity and Cost of Future Care for Michael Lately with regard to his injury on June 27, 2020 at which time he was approximately 64.5 years of age. At the time of the accident, Mr. Lately was employed full-time at Revere Plastics Systems as a Material Handler.

You have supplied me with a variety of data to review to formulate an opinion, in addition to speaking with Mr. Lately. Among this information is the following:

- The Complaint filed June 27, 2022;
- Demographic information for Mr. Lately and his family including their dates of birth and relevant education level;
- The July 24, 2023 independent medical record review, examination and letter report of Marc Orlando, MD;
- The August 22, 2023 Life Care Plan report of Kate Smith, BSN, RN, CNLCP, LCP-C; and
- Information regarding the earnings of Mr. Lately at the time of the accident.

In addition, I have relied on and cite in my report a variety of publicly available data from the Bureau of Labor Statistics, US Department of Health and Human Services, US Department of Labor, the Federal Reserve and economic journals with regard to Life Expectancy, Worklife Expectancy, and wage and interest rate analysis.

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At the time of his injury, Mr. Lately was earning a full-time annual wage of approximately \$29,370 (in 2020 \$s). Based on Mr. Lately's demonstrated pre-injury level of annual full-time earnings, and assuming a retirement at age 75, representing Mr. Lately's planned retirement, the loss of earning capacity is approximately \$340,650.

You have also asked for my opinion as to the Present Value of the Cost of Future Care. My findings indicate the cost of funding the range of life care plan needs, as outlined and prepared by Kate Smith, are between approximately \$4,392,100 and \$5,654,600. Note these figures do not include past medical bills resulting from this injury.

Attached to this report is a summary outlining my qualifications and testimony experience. I have a Bachelors Degree in Economics (B.A.) and a Masters Degree (M.B.A.) with dual concentrations in Finance and Business Statistics. For the last thirty-plus years, my career has involved a variety of valuation and damage assessment issues on matters that have included this type of analysis.

My current billing rate is \$375 per hour for work and analysis performed in or around the office. For testimony, I charge \$1,125 for up to two hours, and \$375 per hour thereafter. As is my standard, the fees and billing are independent of the outcome of this matter.

Respectfully submitted,

Constable Consulting, LLC

A handwritten signature in blue ink, appearing to read "A.L. Constable", with a stylized flourish at the end.

Alex L. Constable

Michael Lately, et al.

v.

Silacal, Inc., et al.

Case Number 3:22-cv-01134,
United States District Court
for the Northern District of Ohio,
Western Division

prepared by:

Alex Constable
Constable Consulting, LLC

September 26, 2023

Personal Information

Name: Michael Lately
 Date of Birth: 12/20/1955
 Date of Injury: 6/27/2020 51.2% of the year remains

	Years	
Age on: 6/27/2020	64.5	
Work Life Expectancy (years) ^a	4.6	
Age at Expiration of Work Life Expectancy:	69.1	8.8% of 2025
Years to Final Separation from Labor Force (years) ^b	5.6	
Age at Final Separation from Labor Force:	70.1	8.8% of 2026
Social Security Normal Retirement Age (years, months) ^c	66, 2	13.7% of 2022
Life Expectancy (years) ^d	17.7	
Age at Expiration of Life Expectancy:	82.2	18.9% of 2038
Age on: 1/1/2024	68.0	
Work Life Expectancy (years) ^a	3.8	
Age at Expiration of Work Life Expectancy:	71.8	80.3% of 2027
Years to Final Separation from Labor Force (years) ^b	4.5	
Age at Final Separation from Labor Force:	72.5	50.1% of 2028
Life Expectancy (years) ^d	15.0	
Age at Expiration of Life Expectancy:	83.0	0.3% of 2039

Occupation: Material Handler
 Employer: Revere Plastics Systems, LLC
 Date of Hire: February 8, 2018

As of: 1/1/2024				
Name	Relationship	Date of Birth	Age	Life Expectancy
Christine	Wife	1/4/1969	55.0	28.8

(a) The Markov Model of Labor Force Activity 2012-17: Extended Tables of Central Tendency, Shape, Percentile Points and Bootstrap Standard Errors, Journal of Forensic Economics, 28(1-2), 2019, pgs. 15 - 108; Gary R. Skoog, James E. Cieka and Kurt V. Krueger. Figures represent Mean Years in Labor Force by Age, Gender and Highest Level of Education, Initial state Active. *M 9 - 12, No Diploma*

(b) The Markov Model of Years to Final Separation from the Labor Force 2012-17: Extended Tables of Central Tendency, Shape, Percentile Points and Bootstrap Standard Errors, Journal of Forensic Economics, 28(1-2), 2019, pgs. 109 - 195; Gary R. Skoog, James E. Cieka and Kurt V. Krueger. Figures represent Mean Years to Final Separation from Labor Force by Age, Gender and Highest Level of Education, Initial state Active.

(c) See Social Security Normal Retirement Age at <http://www.socialsecurity.gov/OACT/ProgData/nra.html>.

(d) National Vital Statistics Reports, Vol. 71 No. 1, United States Life Tables (2020), US Department of Health and Human Services, Centers for Disease Control and Prevention, Arias E and Xu JQ, Division of Vital Statistics, August 8, 2022, pg. 17-20.

Summary

Present Value

I. Loss of Past and Future Earning Capacity

Through Planned Retirement at age 75

\$340,649

3a.

Summary

	Present Value- Low	Present Value- High
II. Cost of Future Care *		
A. Medical Care	\$96,428	\$96,428
B. Surgeries/ Procedures	562,817	562,817
C. Therapeutic Evaluations and Modalities	254,522	254,522
D. Diagnostic Studies & Lab Work	49,099	49,099
E. Medications	100,907	100,907
F. Medical Supplies	12,175	12,175
G. Durable Medical Equipment/ Aids for Independent Function	38,291	38,291
H. Orthoses	38,846	38,846
I. Mobility/ Wheelchair Equipment	52,522	52,522
J. Apartment Rent Allowance	138,932	138,932
K. Home Health Aide- Low	2,786,886	
L. Home Health Aide- High		4,013,115
M. Skilled Nurse- Low	32,022	
N. Skilled Nurse- High		68,314
O. Transportation	129,794	129,794
P. Cleaning Service	24,920	24,920
Q. Nurse Case Manager	73,898	73,898
Total Cost of Future Care	<u>\$4,392,060</u>	<u>\$5,654,582</u>

* All base figures from report of Kate Smith, BSN, RN, CNLCP, LCP-C, prepared August 22, 2023 and are grown at various stated real rates and discounted at a real 2.15% per annum.

Table 1 Schedule Showing the Forecasted Full-time Income for Michael Lately for the years 2020 through 2024.

Forecasted Annual Pre-Injury Earnings, 2020 through 2024 (a)		
Year	Earnings	Growth Rate (b)
2020	\$29,370	na
2021	\$30,280	3.1%
2022	\$31,522	4.1%
2023	\$33,287	5.6%
2024	\$34,818	4.6%

(a) Grown from the annualized hourly wage as of February 3, 2020; \$14.12.

(b) Annual changes in Employment Cost Index for Production Occupations. For example, 2021 is estimated to change at the median 2020 growth rate (see Table 3).

Table 2 Schedule Showing Projected Lost Full-time Earnings for Michael Lately through planned retirement at age 75.0.

<u>Year</u>		<u>Full-time Earnings (a)</u>
2020	(b)	\$15,037
2021		30,280
2022		31,522
2023		33,287
2024		34,818
2025		34,209
2026		33,610
2027		33,022
2028		32,444
2029		31,876
2030	(d)	<u>30,546</u>
		\$340,649

(a) 2020 through 2024 as calculated on prior table. Years after 2024 are grown at 0.49% real and discounted at 2.28% real.

(c) 51.2% remains.

(d) 356/365th; Age 75, per counsel.

Table 3 Showing the Nominal and Real Employment Cost Index (Total Compensation; Wages and Fringe Benefits) Private Industry, and the Nominal and Real Employment Cost Index.

Year	Period	All Workers; Total Compensation (Wages and Fringes)	Total Compensation, Production Occupations	One Year rolling % change-selected	Median 20XX % change-selected	Period	CPI-U Seasonally Adjusted
2013	Qtr1	117.9	115.6			Feb	232.9
2013	Qtr2	118.5	116.1			May	231.9
2013	Qtr3	119.0	116.3			Aug	233.5
2013	Qtr4	119.6	116.8			Nov	234.1
2014	Qtr1	119.9	117.7	1.8%		Feb	235.5
2014	Qtr2	120.9	118.1	1.7%		May	236.9
2014	Qtr3	121.7	118.8	2.1%		Aug	237.5
2014	Qtr4	122.4	119.5	2.3%	2.0%	Nov	237.0
2015	Qtr1	123.2	120.4	2.3%		Feb	235.3
2015	Qtr2	123.2	121.0	2.5%		May	237.0
2015	Qtr3	124.0	121.7	2.4%		Aug	238.0
2015	Qtr4	124.6	122.6	2.6%	2.4%	Nov	238.0
2016	Qtr1	125.3	123.4	2.5%		Feb	237.3
2016	Qtr2	126.1	124.2	2.6%		May	239.6
2016	Qtr3	126.7	125.0	2.7%		Aug	240.5
2016	Qtr4	127.4	125.6	2.4%	2.6%	Nov	242.0
2017	Qtr1	128.2	126.4	2.4%		Feb	243.9
2017	Qtr2	129.0	127.2	2.4%		May	244.1
2017	Qtr3	130.0	128.6	2.9%		Aug	245.2
2017	Qtr4	130.7	129.3	2.9%	2.7%	Nov	247.4
2018	Qtr1	131.8	130.2	3.0%		Feb	249.3
2018	Qtr2	132.8	131.0	3.0%		May	250.8
2018	Qtr3	133.7	131.5	2.3%		Aug	251.7
2018	Qtr4	134.6	132.4	2.4%	2.7%	Nov	252.8
2019	Qtr1	135.4	133.5	2.5%		Feb	253.0
2019	Qtr2	136.3	134.3	2.5%		May	255.4
2019	Qtr3	137.3	135.1	2.7%		Aug	256.1
2019	Qtr4	138.1	136.2	2.9%	2.6%	Nov	258.0
2020	Qtr1	139.3	137.2	2.8%		Feb	258.8
2020	Qtr2	139.9	138.4	3.1%		May	255.9
2020	Qtr3	140.7	139.3	3.1%		Aug	259.5
2020	Qtr4	141.7	140.4	3.1%	3.1%	Nov	260.9
2021	Qtr1	143.2	141.6	3.2%		Feb	263.2
2021	Qtr2	144.3	143.5	3.7%		May	268.6
2021	Qtr3	146.3	145.7	4.6%		Aug	273.0
2021	Qtr4	147.9	147.5	5.1%	4.1%	Nov	278.5
2022	Qtr1	150.0	149.8	5.8%		Feb	284.2
2022	Qtr2	152.3	151.7	5.7%		May	291.5
2022	Qtr3	153.9	153.6	5.4%		Aug	295.6
2022	Qtr4	155.4	155.0	5.1%	5.6%	Nov	298.3
2023	Qtr1	157.3	157.1	4.9%		Feb	301.6
2023	Qtr2	158.9	158.3	4.4%	4.6%	May	303.3
13Q1 - 23Q2 Annual Geometric Mean (10.25 periods)		2.95%	3.11%				2.61%
Real 2013Q1 - 2023Q2		0.33%	0.49%				

Note: Index Values from the Bureau of Labor Statistics (<http://data.bls.gov/PDQ/outside.jsp?survey=ci>). All Growth Rate calculations by author. Real Growth Rate calculated as follows: $[(1 + \text{Wage Growth}) / (1 + \text{CPI-U})] - 1$.

Table 4 Showing the Nominal and Real Growth Rates of Medical Care by Selected Commodity.

Year	Medical Care- All	Medicinal Drugs	Medical Equipment and supplies	Physicians' Services	Other medical professional Services	Hospital Services	Care of Invalids and Elderly at the Home	All Items less Medical
1996	228.2	na	na	216.4	146.6	100.0	na	152.8
1997	234.6	na	na	222.9	151.8	101.7	na	156.3
1998	242.1	na	na	229.5	155.4	105.0	na	158.6
1999	250.6	na	na	236.0	158.7	109.3	na	162.0
2000	260.8	na	na	244.7	161.9	115.9	na	167.3
2001	272.8	na	na	253.6	167.3	123.6	na	171.9
2002	285.6	na	na	260.6	171.8	134.7	na	174.3
2003	297.1	na	na	267.7	177.1	144.7	na	178.1
2004	310.1	na	na	278.3	181.9	153.4	na	182.7
2005	323.2	na	na	287.5	186.8	161.6	100.0	188.7
2006	336.2	na	na	291.9	192.2	172.1	101.8	194.7
2007	351.1	na	na	303.2	197.4	183.6	103.2	200.1
2008	364.1	na	na	311.3	205.5	197.2	107.9	207.8
2009	375.6	100.0	100.0	320.8	209.8	210.7	109.9	206.6
2010	388.4	102.3	99.1	331.3	214.4	227.2	111.3	209.7
2011	400.3	105.5	99.3	340.3	217.4	241.2	113.1	216.3
2012	414.9	108.6	100.6	347.3	219.6	253.6	114.5	220.6
2013	425.1	109.1	101.0	354.2	223.3	265.4	115.1	223.6
2014	435.3	112.0	100.5	359.1	226.4	278.8	116.7	227.1
2015	446.8	115.9	99.7	366.1	228.2	290.1	117.9	226.9
2016	463.7	120.0	99.3	378.1	231.0	303.3	120.6	229.3
2017	475.3	123.4	99.6	380.1	236.6	318.2	119.6	234.1
2018	484.7	124.9	100.2	380.5	237.4	332.2	120.8	239.9
2019	498.4	124.8	102.2	380.5	239.2	338.8	124.2	244.0
2020	518.9	125.6	99.4	389.9	242.1	353.0	129.0	246.4
2021	525.3	123.6	96.2	406.5	247.9	363.5	138.5	258.8
2022	546.6	127.1	101.4	411.9	258.1	376.8	143.4	280.4
1996 - 2022 Mean	3.42%	na	na	2.51%	2.20%	5.23%	na	2.36%
Real (26 yrs)	1.0%	na	na	0.1%	-0.2%	2.8%	na	
2009 - 2022 Mean	2.93%	1.86%	0.11%	1.94%	1.61%	4.57%	2.07%	2.38%
Real (13 yrs)	0.5%	-0.5%	-2.2%	-0.4%	-0.8%	2.1%	-0.3%	

Note: Index Values from the Bureau of Labor Statistics (<http://data.bls.gov/PDQ/outside.jsp?survey=cu>). All Growth Rate calculations by author. Real Growth Rate calculated as follows: $[(1 + \text{Segregated Growth}) / (1 + \text{All Items less Medical})] - 1$.

Medicinal Drugs includes prescription and non-prescription drugs.

Medical Equipment and Supplies includes nonprescription medicines and dressings used externally, contraceptives, and supportive and convalescent medical equipment (e.g., adhesive strips, heating pads, athletic supporters, and wheelchairs)

Physicians' Services includes services by medical physicians in private practice, including osteopaths, which are billed by the physician. Includes house, office, clinic, and hospital visits.

Other medical professional Services includes services performed by other professionals such as psychologists, chiropractors, physical therapists, podiatrists, social workers, and nurse practitioners in or out of the office. Also, includes independent lab work and imaging services.

Hospital Services includes services provided to patients during visits to hospitals, ambulatory surgical centers, or other similar settings.

Care of Invalids and Elderly at the Home includes fees paid to individuals or agencies for the personal care of invalids, elderly or convalescents in the home including food preparation, bathing, light house cleaning, and other services.

Table 5 Schedule Showing the Present Value of the Cost of Future Care

		Medical Care	Surgeries/ Procedures	Therapeutic Evaluations and Modalities	Diagnostic Studies & Lab Work	Medications
Real Growth Rate		-0.4%	2.1%	-0.8%	-0.8%	-0.5%
Present Annual Cost		\$7,627	\$27,944	Various Needs	\$3,987	\$8,034
Age	Year					
68	1	\$7,627	\$173,033	\$24,708	\$3,987	\$8,034
69	2	7,437	27,930	21,063	3,871	7,826
70	3	7,251	27,917	20,454	3,760	7,623
71	4	7,070	27,903	18,342	3,651	7,425
72	5	6,894	27,889	17,812	3,546	7,232
73	6	6,722	27,876	17,298	3,443	7,045
74	7	6,554	27,862	16,798	3,344	6,862
75	8	6,390	27,848	16,313	3,247	6,684
76	9	6,231	27,835	15,842	3,153	6,511
77	10	6,075	27,821	15,384	3,062	6,342
78	11	5,924	27,808	14,940	2,974	6,177
79	12	5,776	27,794	14,509	2,888	6,017
80	13	5,632	27,780	14,090	2,805	5,861
81	14	5,491	27,767	13,683	2,724	5,709
82	15	5,354	27,753	13,288	2,645	5,561
Total		\$96,428	\$562,817	\$254,522	\$49,099	\$100,907

Table 6 Schedule Showing the Present Value of the Cost of Future Care

		Medical Supplies	Durable Medical Equipment/ Aids for Independent Function	Orthoses	Mobility/ Wheelchair Equipment	Apartment Rent Allowance
Real Growth Rate		-2.2%	-2.2%	-2.2%	-2.2%	0.0%
Present Annual Cost		\$1,082	\$3,192	\$3,451	Various Needs	\$10,704
Age	Year					
68	1	\$1,082	\$5,553	\$3,451	\$1,833	\$10,704
69	2	1,035	3,056	3,304	1,816	10,479
70	3	991	2,926	3,163	4,817	10,258
71	4	949	2,801	3,028	4,612	10,042
72	5	909	2,682	2,899	4,416	9,831
73	6	870	2,567	2,776	4,228	9,624
74	7	833	2,458	2,658	4,048	9,421
75	8	798	2,353	2,545	3,875	9,223
76	9	764	2,253	2,436	3,710	9,029
77	10	731	2,157	2,332	3,552	8,839
78	11	700	2,065	2,233	3,401	8,653
79	12	670	1,977	2,138	3,256	8,471
80	13	642	1,893	2,047	3,117	8,293
81	14	614	1,813	1,960	2,985	8,118
82	15	588	1,735	1,876	2,858	7,947
Total		\$12,175	\$38,291	\$38,846	\$52,522	\$138,932

Table 7 Schedule Showing the Present Value of the Cost of Future Care

		Home Health Aide- Low	Home Health Aide- High	Skilled Nurse- Low	Skilled Nurse- High	Transportation
Real Growth Rate		-0.3%	-0.3%	-0.8%	-0.8%	0.0%
Present Annual Cost		\$219,000	\$315,360	\$2,600	\$5,547	\$10,000
Age	Year					
68	1	\$219,000	\$315,360	\$2,600	\$5,547	\$10,000
69	2	213,747	307,796	2,525	5,386	9,790
70	3	208,621	300,414	2,452	5,231	9,583
71	4	203,617	293,209	2,381	5,080	9,382
72	5	198,734	286,176	2,312	4,933	9,184
73	6	193,967	279,313	2,246	4,791	8,991
74	7	189,315	272,613	2,181	4,652	8,802
75	8	184,774	266,075	2,118	4,518	8,617
76	9	180,343	259,693	2,057	4,388	8,435
77	10	176,017	253,465	1,997	4,261	8,258
78	11	171,796	247,386	1,940	4,138	8,084
79	12	167,675	241,452	1,884	4,018	7,914
80	13	163,654	235,661	1,829	3,902	7,747
81	14	159,728	230,009	1,776	3,790	7,584
82	15	155,897	224,492	1,725	3,680	7,424
Total		\$2,786,886	\$4,013,115	\$32,022	\$68,314	\$129,794

Table 8 Schedule Showing the Present Value of the Cost of Future Care

		Cleaning Service	Nurse Case Manager
Real Growth Rate		0.0%	-0.8%
Present Annual Cost		\$1,920	\$6,000
Age	Year		
68	1	\$1,920	\$6,000
69	2	1,880	5,827
70	3	1,840	5,658
71	4	1,801	5,495
72	5	1,763	5,336
73	6	1,726	5,182
74	7	1,690	5,033
75	8	1,654	4,887
76	9	1,620	4,746
77	10	1,585	4,609
78	11	1,552	4,476
79	12	1,519	4,347
80	13	1,487	4,221
81	14	1,456	4,099
82	15	1,425	3,981
Total		\$24,920	\$73,898

Table 9 Schedule Showing the Inflation Indexed Yield on U.S. Government Treasury Securities

Calendar Year	5-Year Constant Maturity	7-Year Constant Maturity	10-Year Constant Maturity	20-Year Constant Maturity	30-Year Constant Maturity
2003	1.27%	1.73%	2.06%	not available	not available
2004	1.04%	1.45%	1.83%	2.14%	not available
2005	1.50%	1.63%	1.81%	1.97%	not available
2006	2.28%	2.29%	2.31%	2.31%	not available
2007	2.15%	2.25%	2.29%	2.36%	not available
2008	1.30%	1.63%	1.77%	2.18%	not available
2009	1.06%	1.32%	1.66%	2.21%	not available
2010	0.26%	0.68%	1.15%	1.73%	1.82%
2011	-0.41%	0.09%	0.55%	1.19%	1.47%
2012	-1.19%	-0.87%	-0.48%	0.22%	0.56%
2013	-0.76%	-0.29%	0.07%	0.75%	1.07%
2014	-0.09%	0.32%	0.44%	0.86%	1.11%
2015	0.15%	0.36%	0.45%	0.78%	1.00%
2016	-0.10%	0.07%	0.27%	0.65%	0.86%
2017	0.17%	0.36%	0.46%	0.75%	0.92%
2018	0.78%	0.82%	0.83%	0.93%	1.01%
2019	0.35%	0.37%	0.40%	0.60%	0.78%
2020	-0.79%	-0.71%	-0.60%	-0.31%	-0.11%
2021	-1.69%	-1.26%	-0.91%	-0.43%	-0.20%
2022	0.22%	0.33%	0.43%	0.64%	0.76%

Current Treasury Real Yield as of:		<u>5-Year</u>	<u>7-Year</u>	<u>10-Year</u>	<u>20-Year</u>	<u>30-Year</u>
September 22, 2023	(a)	2.28%	2.15%	2.07%	2.09%	2.16%

Note: Selected Annual Interest Rates from the Federal Reserve (<https://www.federalreserve.gov/datadownload/Build.aspx?rel=H15>).

(a) See 'Daily Treasury Par Real Yield Curve Rates' at:
<https://home.treasury.gov/policy-issues/financing-the-government/interest-rate-statistics>.

Appendix



ALEX L. CONSTABLE, MBA, ASA

CONSTABLE CONSULTING, LLC

7332 GRANBY DRIVE

HUDSON, OHIO 44236

aconstable@constableconsulting.com

EXPERIENCE

Mr. Constable is the Principal of Constable Consulting, LLC. Constable Consulting, LLC provides economic consulting and damage assessment in litigated matters.

Mr. Constable has over thirty years of experience with backgrounds in Litigation Support, Valuation and Statistical Analysis. He has authored and contributed to numerous valuation and litigation support reports which have been used in various courts and before the Internal Revenue Service. These include loss of profit margin for business interruption claims, written opinions and testimony assessing reasonable royalty rates for intellectual property claims and personal injury/ lost earning capacity analyses. Mr. Constable has been privileged to submit trial, deposition testimony and/or expert reports in United States District Courts, as well as the Ohio Court of Claims and County Courts of Common Pleas.

Mr. Constable has been responsible for the development of analysis for litigation support and the preparation of valuations of closely held business entities. He has worked on projects for firms in the manufacturing, distribution, retail and service segments in a diverse variety of industries with revenues ranging from under \$1 million to over \$1 billion. Interests valued include entity value, common equity, partnership interests (including Family Limited Partnerships), LLC interests, and interests subject to various contractual restrictions.

CERTIFICATION

As recognized by the International Board of Examiners of the American Society of Appraisers in March 2009, Mr. Constable was awarded the Accredited Senior Appraiser (ASA) designation in business valuation. This accreditation was the culmination of 10,000 hours of verified appraisal experience, four separate courses totaling over 100 hours of Society training in business valuation theory, completion of a fifteen-hour course on the Uniform Standards

CERTIFICATION CONTINUED

of Professional Appraisal Practice (USPAP) of The Appraisal Foundation, five separate examinations covering business valuation theory and the Uniform Standards of Professional Appraisal Practice (USPAP), an examination on the Society's Code of Ethics, and peer review and approval by the Society's International Board of Examiners of actual business valuation/appraisal work prepared for clients. Mr. Constable continues to participate in the requisite continuing education covering business valuation issues, maintaining his status with the American Society of Appraisers for the Accredited Senior Appraiser designation.

EMPLOYMENT HISTORY

- Principal, Constable Consulting, LLC, May 2008 - Current
- Senior Manager, CBIZ Accounting, Tax & Advisory Services, LLC, Nov. 2005 – May 2008
- Senior Associate, Burke Rosen & Associates, May 1991 – Nov. 2005

EDUCATION

Mr. Constable was awarded a Bachelor of Arts in Economics from Cleveland State University (December 1986) as well as a subsequent degree of Master of Business Administration with dual concentrations in Finance and Business Statistics (December 1997). Mr. Constable also received membership for academic distinction in the Beta Gamma Sigma international honor society for accredited collegiate schools of business.

PROFESSIONAL AFFILIATIONS

Mr. Constable is a member of the following professional and industry/ trade organizations: the American Economic Association, the Society of Labor Economists, the National Association of Forensic Economics, the American Academy of Economic and Financial Experts, and the American Society of Appraisers.

PRESENTATIONS

December 2013: *Damages 360*; Panel Discussant for the Cleveland Employment Lawyers Association Continuing Legal Education seminar.

May 2010: *Negative Income Tax Effects in a Wrongful Termination Matter*; Caryn Groedel and Associates, LPA.

September 2009: *Economic Damages; the analysis of Lost Earning Capacity in a Wrongful Discharge Matter*; Labor and Employment Group of Brouse McDowell, LPA.

April 2007: *The Basics of Finance: Learn to Read and Understand Balance Sheets, Income Statements and Cash Flow Statements*; Lorman Education Services.

PUBLICATION

"What is an Appropriate Discount Rate in a Lost Earning Capacity Assessment, and Why is it Important?" CATA News, Cleveland Academy of Trial Attorneys, Spring 2014, pp. 8 - 9.

CONTINUING EDUCATION

As an Accredited Senior Appraiser, Mr. Constable is obliged to regularly participate in professional continuing education. The following list is a sample of the courses he has attended.

February 2023	The Broader Impacts of Technology Licensing: New Directions for Technology Transfer Indicators
October 2022	Valuation Provisions in Buy-Sell Agreements
September 2022	Convertible Instruments and Valuation
August 2022	Financial Reporting Valuation Guidance
July 2022	Financial Metrics Volatility for Contingent Consideration
February 2022	Valuation Considerations for Tax Receivable Agreements
November 2021	Complex Securities Valuation Modeling and Considerations – Monte Carlo Simulation
October 2021	Understanding LIBOR Transition

CONTINUING EDUCATION CONTINUED

July 2021	Revenue Based Contingent Consideration Techniques
April 2021	Theory and Calculation of Economic Damages
November 2020	Reasonable Compensation for Shareholder-Employees of S Corps
September 2020	Economic Damages in Light of Covid19
September 2020	Valuation of Complex Financial Instruments & Interests
July 2020	Tax Effecting and its Current Developments
May 2020	Update on International Valuation Standards
April 2020	Impact of Covid19 to Business Interruptions and Lost Profits
April 2020	Covid19 Impacts to Business Valuation and Forensic Accounting
January 2020	Understanding Equity Compensation
February 2020	The Market Derived Blockage Discount Model
October 2019	Accounting, Tax, and Other Emerging Issues in the Cannabis Industry
August 2019	Reasonable Compensation for Closely-held Businesses
July 2019	The Finer Points of Projecting Cash Flows
June 2019	Dealing with Fixed Asset Issues in Business Valuation
May 2019	Business Valuation Report Compliance with USPAP and Statements on Standards for Valuation Services
April 2019	Determining Discounts for Lack of Marketability
March 2019	Valuing a Business via Monte Carlo Simulation
February 2019	Lost Profit Calculations, Methods and Procedures
January 2019	Uniform Standards of Professional Appraisal Practice for Business Valuation
September 2018	Job Ladders and Growth in Earnings, Hours, and Wages
July 2018	Normalizing Owner Compensation
November 2017	Pitfalls in Determining Terminal Value in the DCF Model
October 2017	Valuing Non-Controlling Interests in S-Corps for Federal Tax Purposes
September 2017	Understanding Intangibles: Classification, Identification and Valuation
August 2017	Reasonable Compensation for Owner-Employees
May 2017	Quantifying The Impact of a Key Person

CONTINUING EDUCATION CONTINUED

April 2017	Forensic Financial Analysis
March 2017	Valuing Non-Controlling Interests in Asset-Intensive Companies with Low Earnings
January 2017	Valuation of Patents
December 2016	Measuring Unjust Enrichment
July 2016	Advanced Concepts in Lost Profits Calculations
April 2016	Valuation and Damages Calculations in Cases Involving Internet Infringement and Defamation
March 2016	Forecasts and Projections for Small Companies
March 2016	Tax Issues in Litigation-Based Valuation
November 2015	How Probability Affects Discounts for Lack of Marketability
May 2015	How the IRS Determines Reasonable Compensation
March 2015	Monte Carlo Simulations for Distressed Companies
February 2015	Volatility of Small or Private Companies
February 2015	Other Considerations in Lost Profits Calculations
August 2014	The Perils of Using Survey Data to Forecast Physician Compensation in Medical Practice Business Valuations
August 2014	New Accounting for Private Companies
May 2014	Elements of Lost Profits
April 2013	Valuing Early Stage Companies
August 2012	Relevance, Reliability and the Company-Specific Risk Premium
June 2012	Business Valuation in Litigation
August 2011	Factors of Comparability: Considerations Affecting Market Royalty Rates & Intangible Property Valuations
December 2010	Multi-Attribute Utility Model for Allocating Personal and Enterprise Goodwill
October 2010	Buy-Sell Agreements: How to Know Your Agreement Will Work
September 2010	Valuing Customer Related Intangibles
July 2010	Update on Discount for Lack of Marketability
December 2009	Statistical Implications of Forensic Techniques
November 2009	Forensic Techniques for Analyzing Financial Statements
November 2009	Intellectual Property Economic Damage Analysis
July 2009	Understanding and Valuing Non-Competition Agreements

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Kathy Baylous v. Jeffrey Sayre
Case Number:	12-CV-008310
Location:	Franklin County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 14, 2014) regarding loss of earning capacity and value of lost household services in a wrongful injury matter
Caption:	Terasa Stone, Administratrix of the Estate of Joseph Robertson v. Royer Transport Inc., et al.
Case Number:	CV 2012 02 0610
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Trial testimony (January 27, 2014) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	LaKeesha Clark, Administratrix of the Estate of Keshan Brown, et al. v. Board of Education Mansfield City Schools, et al.
Case Number:	2012 CV 0898
Location:	Richland, Ohio, Court of Common Pleas
Description:	Trial testimony (February 12, 2014) regarding loss of earning capacity in a wrongful death matter
Caption:	Joshua R. Johnson v. Bonnie L. Burris
Case Number:	12PI255
Location:	Guernsey County, Ohio, Court of Common Pleas
Description:	Trial testimony (March 5, 2014) regarding loss of earning capacity, cost of future care and value of lost household services in a wrongful injury matter
Caption:	Ellen S. Kaye Gehrke, etc. v. Cleveland Clinic Health System, et al.
Case Number:	CV 12 774499
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (April 10, 2014) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Scott Scarvelli v. Leatt Corporation, et al.
Case Number:	1:12-CV-00483
Location:	United States District Court for the Northern District of Ohio, Eastern Division
Description:	Trial testimony (April 11, 2014) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Antoinette Mason, Administratrix of the Estate of La'Toiya Mason v. MedCentral Health System, et al.
Case Number:	11CV1198
Location:	Richland County, Ohio, Court of Common Pleas
Description:	Deposition testimony (July 29, 2014) regarding loss of earning capacity in a wrongful death matter
Caption:	Michael Bambrick v. American Family Mutual Insurance Company, et al.
Case Number:	CV-13-817578
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (August 12, 2014) regarding loss of past and future income regarding a commercial damages alleged breach of good faith contract matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Steven Czaplenski, et al. v. Nationwide Mutual Insurance Company, et al.
Case Number:	1:12-cv-03078-CAB
Location:	United States District Court for the Northern District of Ohio, Eastern Division
Description:	Affidavit testimony (August 21, 2014) regarding damages available to eligible class members in connection with the preliminarily certified class settlement
Caption:	Caley Ridenour, et al. v. Glenbeigh, et al.
Case Number:	12-CV-784957
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (August 21, 2014) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Francis Brogan, et al. v. Jean Claude Tabet, MD, et al.
Case Number:	2013-CV-2971
Location:	Stark County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 3, 2014) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Cathy Paden v. Precision Poured Walls, et al.
Case Number:	12 CV 025
Location:	Holmes County, Ohio, Court of Common Pleas
Description:	Trial testimony (December 17, 2014) regarding loss of earning capacity and value of lost household services in a wrongful injury matter
Caption:	John O'Donnell v. Genzyme Corporation, et al.
Case Number:	14-cv-1767
Location:	United States District Court for the Northern District of Ohio, Eastern Division
Description:	Declaration testimony (December 29, 2014) regarding the comparator group data request in a wrongful termination matter
Caption:	Mark Musial, etc. v. Satish Patluri, M.D., et al.
Case Number:	09CV164860
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Trial testimony (March 6, 2015) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Mark Carpenter, et al. v. Community Mercy Health Partners, et al.
Case Number:	2012 CV 1170
Location:	Clark County, Ohio, Court of Common Pleas
Description:	Deposition testimony (March 10, 2015) regarding loss of earning capacity, cost of future care and value of lost household services in a wrongful injury matter
Caption:	Michelle Jurecko v. Elyria Memorial Hospital, et al.
Case Number:	11 CV 173970
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Deposition testimony (March 11, 2015) regarding loss of earning capacity and cost of future care in a wrongful injury matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Deborah Holder v. Children's Hospital Medical Center of Akron
Case Number:	5:14-CV-00435
Location:	United States District Court for the Northern District of Ohio, Eastern Division
Description:	Deposition testimony (March 18, 2015) regarding loss of earnings in a wrongful termination matter
Caption:	Pearl Diller, et al. v. Lawrence Cheng, MD, et al.
Case Number:	2013 CV 1199
Location:	Richland County, Ohio, Court of Common Pleas
Description:	Trial testimony (April 16, 2015) regarding loss of earning capacity and value of lost household services in a wrongful injury matter
Caption:	Michael Redman, Administrator for the Estate of Dawn Redman v. Central Ohio
Case Number:	CV 13 817992
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (April 23, 2015) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Rhonda Company, DDS, et al. v. Custom Assembly, Inc., et al.
Case Number:	2014 CL 04 0255
Location:	Tuscarawas County, Ohio, Court of Common Pleas
Description:	Deposition testimony (April 24, 2015) regarding loss of earning capacity and value of lost household services in a wrongful injury matter of a business owner
Caption:	Johnnie Parsons, Administrator of the Estate of Brandy Maynard, Deceased v. Wexner Medical Center a/k/a Ohio State University Medical Center
Case Number:	2012 08621
Location:	Court of Claims of Ohio
Description:	Deposition testimony (May 5, 2015) regarding the value of lost household services in a wrongful death matter
Caption:	Nicholas Luzar, etc., et al. v. St. Elizabeth Health Center, et al.
Case Number:	2014 CV 00606
Location:	Mahoning County, Ohio, Court of Common Pleas
Description:	Deposition testimony (June 3, 2015) regarding the loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Matthew Calvin v. Gary Galbreath, et al.
Case Number:	14 CV 0625 WDB
Location:	Licking County, Ohio, Court of Common Pleas
Description:	Deposition testimony (June 29, 2015) regarding the loss of earning capacity and value of household services in a wrongful injury matter
Caption:	Grendow, Inc., et al. v. Daniel George, et al.
Case Number:	12CV176919
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Deposition testimony (July 30, 2015) regarding the loss of royalty income, disgorgement of claimed advance rebate income and license income, including statutory interest, in a contract dispute matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Warren, et al. v. Steve Buehrer, Administrator for Ohio Bureau of Workers Compensation, et al.
Case Number:	14 CV 010847
Location:	Franklin County, Ohio, Court of Common Pleas
Description:	Affidavit testimony (September 17, 2015) regarding the historical published Statewide Average Weekly Wage used by the Ohio Bureau of Workers Compensation and claims in a Class Action Complaint.
Caption:	Michelle Jurecko v. Elyria Memorial Hospital, et al.
Case Number:	11 CV 173970
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Trial testimony (October 1, 2015) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Henry Kulhawick, Jr., et al. v. Paladin Brands Group, Inc., et al.
Case Number:	2014-07-3188
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Deposition testimony (February 8, 2016) regarding loss of earning capacity in a wrongful injury matter for a business owner
Caption:	Rachelle Brouman v. PAKJ, LLC dba Primeline Industries, et al.
Case Number:	CV-2014-07-3173
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Deposition testimony (May 18, 2016) regarding loss of earnings in a wrongful termination matter
Caption:	Rhonda Company, DDS, et al. v. Custom Assembly, Inc., et al.
Case Number:	2014 CL 04 0255
Location:	Tuscarawas County, Ohio, Court of Common Pleas
Description:	Trial testimony (May 19, 2016) regarding loss of earning capacity and value of lost household services in a wrongful injury matter of a business owner
Caption:	Angela Sibia v. Katherine Maibach
Case Number:	2014 CVC-H 000289
Location:	Wayne County, Ohio, Court of Common Pleas
Description:	Deposition testimony (May 20, 2016) regarding loss of earning capacity in a wrongful injury matter
Caption:	Joy Maxwell, etc., et al. v. Adolph Lombardi, Jr., MD, et al.
Case Number:	2015 CV 00892
Location:	Franklin County, Ohio, Court of Common Pleas
Description:	Deposition testimony (May 23, 2016) regarding the loss of retirement benefits and value of household services in a wrongful death matter
Caption:	Lori Berry v. Walter Brown
Case Number:	CV-16-861798
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Trial testimony (June 27, 2016) regarding loss of earning capacity and cost of future care in a wrongful injury matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Emily Voegle, Individually and as Administrator of the Estate of Michael Voegle, Deceased v. Wolverine Packing Company, et al.
Case Number:	3:15-cv-00546-JGC
Location:	United States District Court for the Northern District of Ohio, Western Division
Description:	Deposition testimony (August 1, 2016) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Dan Gillespie v. Home Depot, et al.
Case Number:	2014-CV-0965R
Location:	Richland County, Ohio, Court of Common Pleas
Description:	Deposition testimony (August 11, 2016) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Cindy Stephen, Individually and as Co-Administrator for the Estate of Jeffrey Woodell, et al v. GPD Group, Inc., et al.
Case Number:	15CV439
Location:	Belmont County, Ohio, Court of Common Pleas
Description:	Affidavit testimony (September 19, 2016) regarding loss of earning capacity data in a wrongful death matter
Caption:	Blain's Folding Service, Inc. v. The Cincinnati Insurance Company, et al.
Case Number:	CV 15 852129
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Affidavit in submission of expert report (October 5, 2016) regarding economic damages in a commercial damages matter
Caption:	Cindy A. Stephen, Individually and as Co-Administrator of the Estate of Jeffrey Woodell, Deceased, et al. v. GPD Group, Inc., et al.
Case Number:	15 CV 0439
Location:	Belmont County, Ohio, Court of Common Pleas
Description:	Deposition testimony (November 9, 2016) regarding loss of earning capacity in a wrongful death matter
Caption:	Thermoforming Machinery & Equipment, Inc., et al v. Brian Swain
Case Number:	CV 10 742497
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Trial testimony in a Contempt of Court Hearing (November 22, 2016) regarding economic damages in a non-compete and trade secret matter
Caption:	Richard Wise, et al v. Deborah Post
Case Number:	15 CV 187237
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Trial testimony (December 6, 2016) regarding loss of earning capacity in a wrongful injury matter
Caption:	Caley Ridenour, et al. v. Glenbeigh, et al.
Case Number:	12-CV-784957
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Trial testimony (January 18, 2017) regarding loss of earning capacity in a wrongful injury matter

Testimony List of Alex L. Constable, MBA, ASA
2014 to current

Caption:	William G. Sullivan, et al. v. GCGA Physicians, Inc., et al.
Case Number:	A1108457
Location:	Hamilton County, Ohio, Court of Common Pleas
Description:	Trial testimony (July 7, 2017) regarding cost of future care in a wrongful injury matter
Caption:	Monique Zavinski, Executrix of the Estate of Dennis Zavinski, Deceased v. The Ohio Department of Transportation
Case Number:	2013 - 00452
Location:	Court of Claims, Columbus, Ohio
Description:	Trial testimony (September 5, 2017) regarding the loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Brent Leimbach, et al. v. The Graydon Company, et al.
Case Number:	CV-15-851654
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 7, 2017) regarding loss of earning capacity and value of lost household services in a wrongful injury matter
Caption:	Ann Portilla, et al. v. Spectrum Orthopaedics, Inc., et al.
Case Number:	2016 CV 02273
Location:	Stark County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 11, 2017) regarding loss of earning capacity and value of lost household services in a wrongful injury matter
Caption:	Allison Hammond, Administrator of the Estate of Eric Hammond, Deceased, et al. v. Van Wert Medical Services, Ltd., et al.
Case Number:	CV-16-05-064
Location:	Van Wert County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 25, 2017) regarding lost household services in a wrongful death matter
Caption:	Todd Dennis, Administrator of the Estate of Carmela Dennis, Deceased, et al. v. Fairfield Medical Center, et al.
Case Number:	2016 CV 000176
Location:	Fairfield County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 5, 2017) regarding loss of earning capacity and lost household services in a wrongful death matter
Caption:	Miguel Herrera-Torres v. St. Elizabeth Youngstown Hospital, et al.
Case Number:	Case No. 15 CV 1615
Location:	Mahoning County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 16, 2017) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Jeffrey Loepp, Administrator of the Estate of Cynthia Loepp, Deceased, et al. v. Bharat Shah, MD, et al.
Case Number:	CV 16 869234
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 31, 2017) regarding loss of earning capacity and lost household services in a wrongful death matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Carmen Cruz v. Western Scott Fetzer, Co., et al.
Case Number:	15-CV-187985
Location:	Lorain County, Ohio, Court of Common Pleas
Description:	Deposition testimony (November 6, 2017) regarding loss of earning capacity in a wrongful injury matter
Caption:	Darrell Bogan, et al. v. University Hospital System, etc., et al.
Case Number:	CV 2017 874563
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 8, 2018) and trial testimony (March 19, 2018) regarding cost of future care in a wrongful injury matter
Caption:	Margaret Ostrowski, Administratrix of the Estate of Jos. Ostrowski, Deceased, et al. v. Tessy Meridores, et al.
Case Number:	CV 17 873873
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 9, 2018) regarding loss of earning capacity and lost household services in a wrongful death matter
Caption:	Linda Garbrandt, et al. vs. Lauren Manufacturing, LLC, et al.
Case Number:	2016-CT-010030
Location:	Tuscarawas County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 29, 2018) regarding loss of earning capacity and lost household services in a wrongful injury matter
Caption:	TRM Manufacturing, Inc. v. JRB Attachments, LLC, et al.
Case Number:	CV-2014-04-2120
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Deposition testimony (April 9, 2018) regarding contribution margin analysis on accused sales in a commercial damages matter
Caption:	Trisha Romano, et al. v. Hudson City Board of Education, et al.
Case Number:	5:17-cv-00668
Location:	United States District Court for the Northern District of Ohio
Description:	Deposition testimony (April 24, 2018) regarding differential earnings in a failure to hire matter
Caption:	Kimberly Corder, et al. vs. Firelands Regional Medical Center
Case Number:	2015 CV 05686
Location:	Erie County, Ohio, Court of Common Pleas
Description:	Deposition testimony (July 16, 2018) regarding loss of earning capacity, value of household services and cost of future care in a wrongful injury matter
Caption:	Patti Doychak v. Omnova Solutions, Inc., et al.
Case Number:	CV-17-888235
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 9, 2018) regarding loss of earnings in a termination matter, and a statistical analysis of the employees considered and selected for the reduction in force

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Larry Joe Cates vs. Trademark Exteriors, LLC, et. al.
Case Number:	2017 CVH 00607
Location:	Clermont County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 15, 2018) and Trial testimony (December 18, 2018) regarding a business owner's loss of earning capacity and value of household services in a wrongful injury matter
Caption:	Amy McCourt, etc., et al. vs. William R. Buckley, Jr., M.D., et al.
Case Number:	A 1704914
Location:	Hamilton County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 21, 2019) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Loretta Nicolanti v. ECS Tuning, LLC, et al.
Case Number:	17-CIV-1261
Location:	Medina County, Ohio, Court of Common Pleas
Description:	Deposition testimony (April 30, 2018) regarding loss of earnings in a termination and equal-pay matter, including statutory interest on past damages
Caption:	Estate of Stephen Charles Matasic, by and through Mark Matasic, Administrator, et al. v. Mercy Health Youngstown, LLC, et al.
Case Number:	CV-17-874979
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (July 16, 2019) regarding loss of earning capacity in a wrongful death matter
Caption:	Dia Fortney v. The West Virginia University Board of Governors, et al.
Case Number:	18-C-277
Location:	Circuit Court of Monongalia County, WV
Description:	Deposition testimony (August 19, 2019) regarding loss of earnings in a termination and equal-pay matter
Caption:	Roger Leipply v. Diamond Cut Lawn & Landscaping Service, LLC, et al.
Case Number:	2018 CV 00397
Location:	Columbiana County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 1, 2019) and trial testimony (March 5, 2020) regarding loss of earning capacity in a wrongful injury matter
Caption:	James McClain, et al. v. Matthew G. Holen, DO, et al.
Case Number:	18-07-429-NH
Location:	Branch County, Michigan, Circuit Court
Description:	Deposition testimony (January 8, 2020) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Rebecca Scofield, et al. v. David Hanson, et al.
Case Number:	2018-CV-02104
Location:	Trumbull County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 21, 2020) regarding loss of earning capacity, value of lost household services and cost of future care in a wrongful injury matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Grace Ruffin, etc., et al. vs. Wayarne Harlan, M.D., et al.
Case Number:	2019 CV 00684
Location:	Montgomery County, Ohio, Court of Common Pleas
Description:	Deposition testimony (March 9, 2020) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Elmer David Maynard v. Armonda Flores, et al.
Case Number:	2019 CIV 000033
Location:	Pike County, Ohio, Court of Common Pleas
Description:	Affidavit in submission of expert report (March 19, 2020) regarding loss of earning capacity in a wrongful injury matter
Caption:	Michael Johnson, et al. vs. Firelands Regional Medical Center, et al.
Case Number:	CV 19 912909
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (August 25, 2020) regarding the cost of future care in a wrongful injury matter
Caption:	Ahmad Hassan, et al. vs. American Red Cross, et al.
Case Number:	1:19-cv-01129-DAP
Location:	United States District Court for the Northern District of Ohio
Description:	Deposition testimony (August 31, 2020) regarding loss of earning capacity, value of household services and cost of future care in a wrongful injury matter
Caption:	Kevin Darago, et al. vs. Live Nation Entertainment, et al.
Case Number:	5:18-cv-02639-SL
Location:	United States District Court for the Northern District of Ohio
Description:	Deposition testimony (September 30, 2020) regarding loss of earning capacity and value of household services in a wrongful injury matter
Caption:	Cynthia McGinnis vs. Auto Owners Insurance, et al.
Case Number:	19 CV 386
Location:	Sandusky County, Ohio, Court of Common Pleas
Description:	Deposition testimony (March 15, 2021) regarding loss of earning capacity and value of household services in a wrongful injury matter
Caption:	Diane Porter, et al. vs. Schindler Elevator, et al.
Case Number:	1:19-cv-2612
Location:	United States District Court for the Northern District of Ohio
Description:	Deposition testimony (March 17, 2021) regarding loss of earning capacity and value of household services in a wrongful injury matter
Caption:	Estate of Jeffrey Rusu, Deceased v. Nicholas Bisconti, Jr., M.D., et al.
Case Number:	CV-2019-08-3214
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Deposition testimony (June 7, 2021) regarding loss of earning capacity and value of household services in a wrongful death matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Suzanne Thayer, et al. vs. B L Building and Remodeling, LLC
Case Number:	CV 19 924753
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Trial testimony (June 24, 2021) regarding the loss of future earning capacity in a wrongful injury matter
Caption:	Margaret Frazier vs. Children's Hospital Medical Center of Akron
Case Number:	01-20-0005-6040
Location:	American Arbitration Association Employment Forum
Description:	Affidavit in submission of expert report (August 4, 2021) regarding loss of earnings and fringe benefits in a termination matter
Caption:	Vlado Zovkic, Administrator, etc. et al. vs. Cuyahoga County, et al.
Case Number:	CV-18-896253
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 9, 2021) regarding loss of earning capacity and value of household services in a wrongful death matter
Caption:	Kelsey Herman, Administrator, etc. et al. vs. ProMedica Health System, Inc., et al.
Case Number:	G-4801-CI-0202001973-000
Location:	Lucas County, Ohio, Court of Common Pleas
Description:	Deposition testimony (September 21, 2021) regarding loss of earning capacity and value of household services in a wrongful death matter
Caption:	Annamarie Incorvia, etc., et al. v. Southwest General Health Center, et al.
Case Number:	CV 18 901397
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (November 16, 2021) regarding loss of earning capacity, cost of future care and value of lost household services in a wrongful injury matter
Caption:	Yuliya Dobryanska, Fiduciary of the Estate of Nazarii Kotys v. Thomas R. Shirer, Jr.
Case Number:	CV-2020-08-2351
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Trial testimony (December 8, 2021) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Michael Klapchar vs. Mid-Ohio Emergency Physicians, LLP, et al.
Case Number:	20 CV 426
Location:	Richland County, Ohio, Court of Common Pleas
Description:	Deposition testimony (December 14, 2021) regarding loss of earnings in a wrongful termination matter
Caption:	Kyle Michalek, Administrator of the Estate of Stephanie Michalek, deceased, et al. v. The Ohio State University Wexner Medical Center
Case Number:	2020-00497 JD
Location:	Ohio Court of Claims
Description:	Deposition testimony (February 11, 2022) regarding loss of earning capacity and value of lost household services in a wrongful death matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Estate of Steven Pierce, et al. v. Unity Health Network, LLC, et al.
Case Number:	CV 2020 04 1293
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Deposition testimony (March 8, 2022) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Kyle Michalek, Administrator of the Estate of Stephanie Michalek, deceased, et al. v. The Ohio State University Wexner Medical Center
Case Number:	2020-00497 JD
Location:	Ohio Court of Claims
Description:	Trial testimony (March 18, 2022) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Brian Vaccher, et al. vs. University Hospital Health Systems, et al.
Case Number:	CV-20-941577
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (May 23, 2022) regarding loss of earning capacity and cost of future care in a wrongful injury matter
Caption:	Keith Leady, et al. vs. Harbor Freight Tools USA, Inc., et al.
Case Number:	3:21-cv-00478-JGC
Location:	United States District Court for the Northern District of Ohio
Description:	Deposition testimony (May 26, 2022) regarding loss of earning capacity in a wrongful death matter
Caption:	Michael Rericha, et al. v. Ohio Department of Rehabilitation and Correction
Case Number:	2019-01000JD
Location:	Ohio Court of Claims
Description:	Trial testimony (June 13, 2022) regarding loss of earning capacity, cost of future care and value of lost household services in a wrongful injury
Caption:	Erlind Nazera v. PNC Bank National Association, et al.
Case Number:	CV 21 945272
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (October 11, 2022) regarding loss of earnings in a wrongful termination matter
Caption:	Bradley Matson v. William Beaumont Hospital, et al.
Case Number:	2021-185876-NH
Location:	Oakland County, Michigan, Circuit Court
Description:	Deposition testimony (November 9, 2022) regarding value of lost household services in a wrongful injury matter
Caption:	U.S. Equal Employment Opportunity Commission v. The Ohio State University
Case Number:	2:20-cv-04624-ALM-KAJ
Location:	United States District Court for the Southern District of Ohio, Eastern Division
Description:	Deposition testimony (December 6, 2022) regarding loss of earnings and retirement benefits in a wrongful termination matter

**Testimony List of Alex L. Constable, MBA, ASA
2014 to current**

Caption:	Sana Waikhom, et al. vs. Alliance Physicians, Inc., et al.
Case Number:	CV-21-03763
Location:	Montgomery County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 17, 2023) regarding the cost of future care and value of household services in a wrongful injury matter
Caption:	Sharon Howard, et al. vs. Ilyas Chiali, M.D., et al.
Case Number:	CV-21-946683
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (January 18, 2023) regarding the cost of future care in a wrongful injury matter
Caption:	Jenna Barvitski v. Julie Burchart, et al.
Case Number:	2021 CV 01132
Location:	Trumbull County, Ohio, Court of Common Pleas
Description:	Deposition testimony (February 15, 2023) regarding the loss of earning capacity in a wrongful injury matter
Caption:	U.S. Equal Employment Opportunity Commission v. The Ohio State University
Case Number:	2:20-cv-04624-ALM-KAJ
Location:	United States District Court for the Southern District of Ohio, Eastern Division
Description:	Trial testimony (March 2, 2023) regarding loss of earnings and retirement benefits in a wrongful termination matter
Caption:	Estate of Steven Pierce, et al. v. Unity Health Network, LLC, et al.
Case Number:	CV 2020 04 1293
Location:	Summit County, Ohio, Court of Common Pleas
Description:	Trial testimony (May 5, 2023) regarding loss of earning capacity and value of lost household services in a wrongful death matter
Caption:	Michael Myers, et al. v. Greenwood Motor Lines, Inc., et al.
Case Number:	CV 20 940865
Location:	Cuyahoga County, Ohio, Court of Common Pleas
Description:	Deposition testimony (June 27, 2023) regarding loss of earning capacity in a wrongful injury matter
Caption:	Melissa Nofzinger v. Reconstructive and Aesthetic Surgeons, et al.
Case Number:	CIO 2022 02138
Location:	Lucas County, Ohio, Court of Common Pleas
Description:	Deposition testimony (August 14, 2023) regarding loss of differential earning capacity and cost of future care in a wrongful injury matter
Caption:	Michael Johnson, et al. v. Firelands Regional Medical Center, et al.
Case Number:	CV 19 912909
Location:	Erie County, Ohio, Court of Common Pleas
Description:	Trial testimony (September 25, 2023) regarding the present value of the cost of future care